



# **Alexandria City Academy**

**Session 5**

**October 9, 2014**



# **Brief Overview of Taxes**

**Kendel Taylor**

**Acting Director of Finance**

# Who We Are

- Revenue
- Treasury
- Procurement
- Risk Management
- Pension
- Accounting

# What We Do

- Revenue
  - assessment
  - collection
  - enforcement and audit
  - outreach, compliance and assistance
- Ensure that everyone is assessed fairly
- Ensure that everyone is treated equitably

# What We Do

- Treasury
  - Accepts payments
  - Maintains our cash management and investment policies
  - Protects your investment in the City with safe and wise investments of City revenues
  - Maximize the return on investment, while minimize the risk of your hard-earned money
  - Manages cash flow

# What We Do

- Purchasing
  - Procures goods and services needed to operate the government
  - Ensures a fair and competitive process for doing business with the City
  - Support the operations in an efficient and cost effective manner
  - Ensure that you, the business owner, have as much opportunity to do business with the City as any other business

# What We Do

- Risk Management
  - Are City employees operating in a safe environment?
  - Are we protecting our assets (your investments) through preventative maintenance?
  - Are we minimizing our risks to person and property?
  - Are we insuring our properties appropriately?
  - Educating our employees of the importance of Life After Work!

# What We Do

- Pension
  - Ensuring that our employees are treated fairly when they are done working for the City
  - Balanced with fair treatment of our taxpayers
  - Achieved through sharing of the costs of an adequately funded pension that is fair
  - Managing our investments wisely to minimize risk and cost
  - Counseling employees on options and financial responsibilities

# What We Do

- Accounting
  - Timely and accurate payment of vendors and employees
  - Financial reporting to educate investors, City Council and the public of our sound financial management
  - Independent auditor to ensure that internal controls are in place to protect all of our investors

# Why This Matters

- Fairness and Equity
- Customer Service
- Competition

Every citizen, every business, every car owner interacts with the Finance Department

We have a responsibility and an opportunity to ensure that this experience is a positive one!

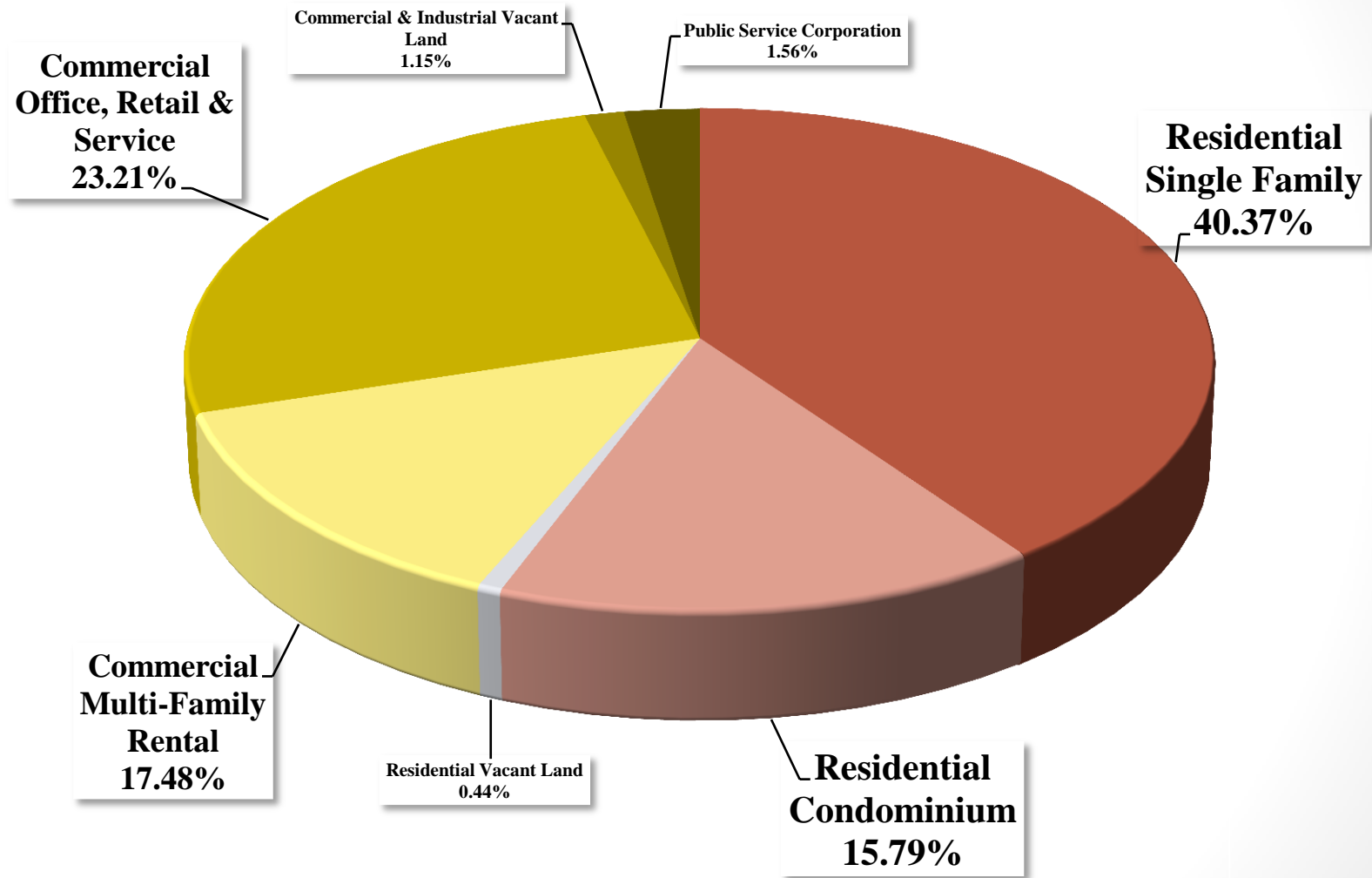
# Equity and Fairness

- Equitable treatment of residents and business owners
- Keep a balance between residential and commercial properties
- Both use the roads, the sewers and the police
- Maintain a city that is a balance between places to live, work, eat, do business
- Share the cost of building schools, roads and providing public safety

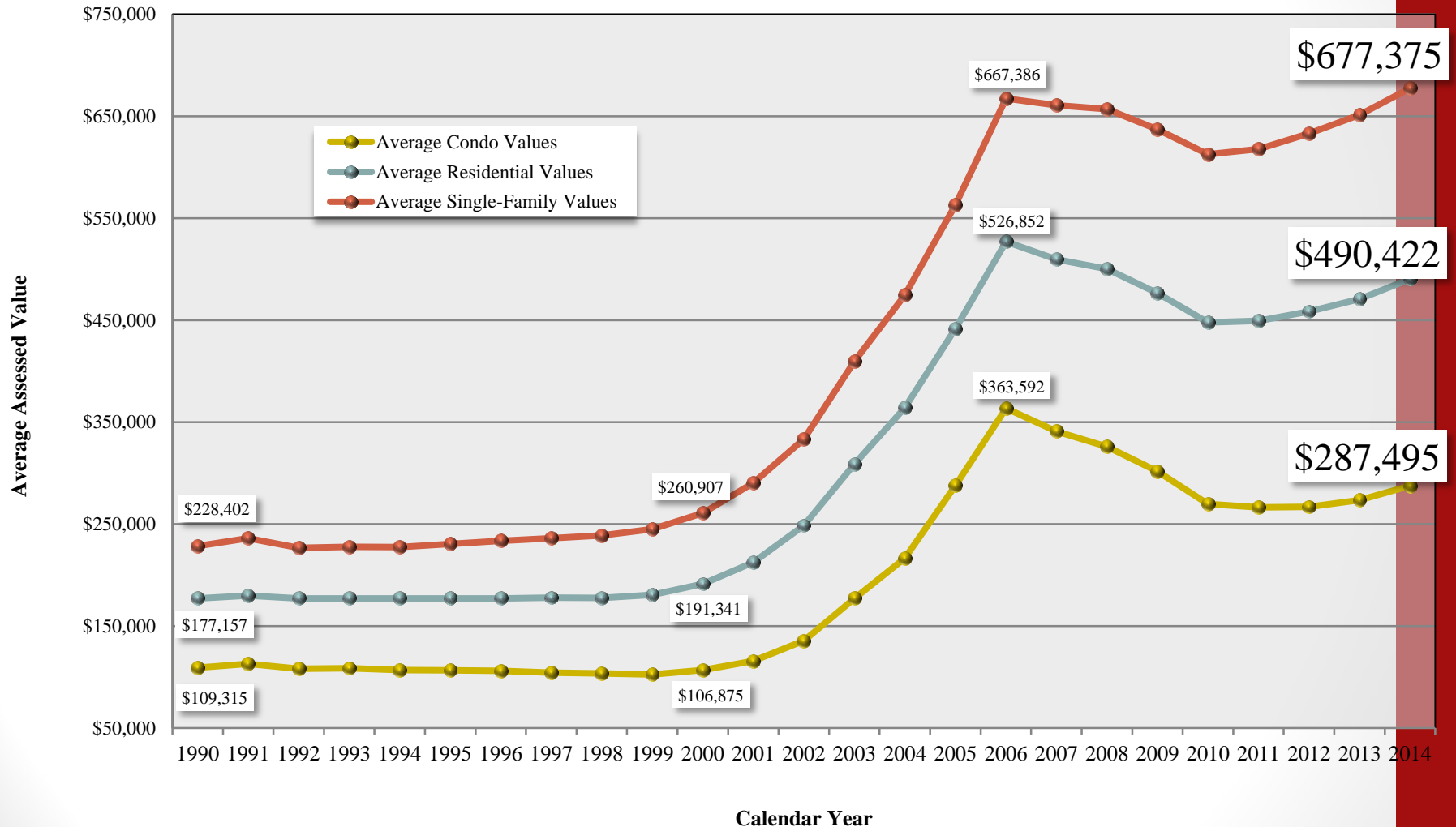


# **CY 2014 Real Estate Assessments**

# CY 2014 Real Estate Tax Base

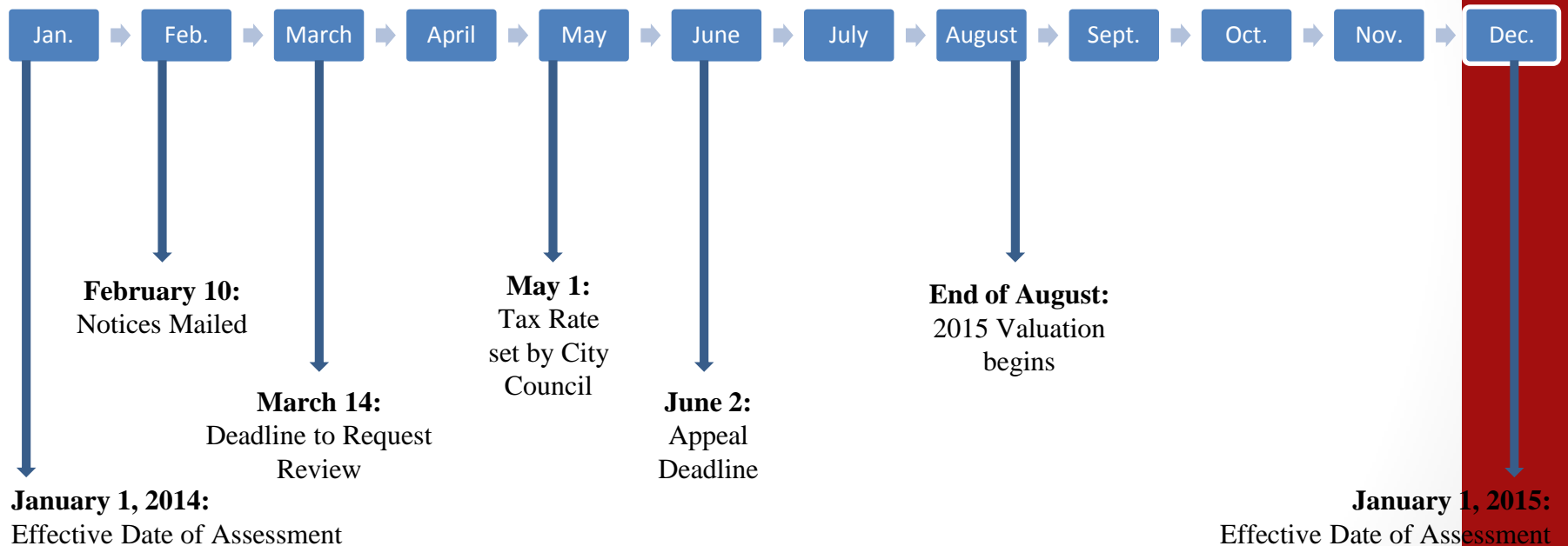


# Average Residential Assessed Value 1990-2014





# 2014 Assessment Calendar



# Number of Reviews

(by parcel as of August 12, 2014)

2009	2010	2011	2012	2013	2014
638	331	290	382	434	460

# Number of Appeals

(by case as of August 12, 2014)

2009	2010	2011	2012	2013	2014
307	116	105	119	126	117



# CITY OF ALEXANDRIA

DEPARTMENT OF REAL ESTATE ASSESSMENTS  
301 KING STREET, CITY HALL, ROOM 2600  
ALEXANDRIA, VIRGINIA 22314

## NOTICE OF 2014 REAL ESTATE ASSESSMENT THIS IS NOT YOUR TAX BILL

**WEBSITE:** [alexandriava.gov/realestate](http://alexandriava.gov/realestate)  
**ASSESSMENT**  
**INFORMATION:** 703.746.4646  
**REAL ESTATE TAX**  
**INFORMATION:** 703-746-3902 Option 8  
**REVIEW & APPEAL FORMS:**  
[alexandriava.gov/realestate](http://alexandriava.gov/realestate)  
or call 703.746.4180 to request forms.

NAME OF  
OWNER  
GUARDIAN  
OR  
TRUSTEE

NOTICE OF ASSESSMENT CHANGE		MAP NO.	BLOCK	LOT	ACCOUNT NUMBER
2013 ASSESSED VALUE	2014 ASSESSED VALUE	LAND AREA			STUDY GROUP
		PROPERTY ADDRESS			
LEGAL DESCRIPTION					
CLASSIFICATION OF 2014 REAL PROPERTY ASSESSMENT					
		LAND	BUILDING		TOTAL
RESIDENTIAL USE					
COMMERCIAL / INDUSTRIAL USE					
2014 Total Assessment					



## Real Estate Assessments

Page updated Feb 20, 2014 9:13 AM

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Each year, the **Department of Real Estate Assessments** appraises each parcel of real estate in the City to assess its estimated fair market value. These values are used by the Department of Finance to bill for and collect the real estate tax, which accounts for 57 percent of the City's annual revenue.

### Popular Links

- [Search Property & Sales Data](#)
- [Request a Review of your 2014 Assessment](#)
- [Online Request for Review](#)
- [Sample 2014 Notice of Assessment \(Spanish Translation\)](#)
- [2014 Assessment Insert \(Spanish Translation\)](#)
- [GIS Parcel Viewer](#)
- [View Parcel Maps](#)
- [View Property Assessment Change Maps](#)
- [Potomac Yard Special Tax District](#)

### Neighboring Jurisdictions

- [Fairfax County Real Estate Assessment Information Site](#)
- [Arlington County Real Estate Assessments](#)

### Important Dates in 2014

January 1	Effective date of assessments
February 10	Assessment notices mailed to property owners
February 11	2014 Real Property Assessment Information presented to City Council
February 25	City Manager presents proposed FY 2015 Budget to City Council
March 10	Budget Public Hearing
March 14	Deadline to request <a href="#">Review</a> of January assessment
April 12	Public Hearing on Tax Rates
April 15	Deadline to <a href="#">request tax relief for the elderly and disabled</a>
May 1	Deadline for filing 2013 Income and Expense Surveys
May 1	City Council set <a href="#">real estate tax</a>
Early May	<a href="#">Real estate tax</a> bills mailed to owners
June 2	Deadline to request Appeal of January assessment
June 15	Deadline to pay first half of real estate tax due, regardless of review or appeal
November 15	Deadline to pay second half of real estate tax due

### QUICK LINKS

- [About the Department](#)
- [Assessment Overview](#)
- [Frequently Asked Questions](#)
- [Real Estate Assessment Review and Appeal Process](#)
- [Appeals - Rules and Procedures for Hearing](#)
- [Letters of Authorization](#)
- [Income & Expense Survey](#)
- [Management & Budget](#)
- [Property Assessment Change Maps](#)
- [Real Estate Tax Information](#)

### HOW DO I...

- [Find neighborhood parks?](#)
- [Start a small business?](#)
- [Learn about new development?](#)
- [Pay my taxes or parking citation?](#)
- [Report fraud, waste and abuse?](#)
- [Speak at a City Council meeting?](#)
- [Apply for a marriage license?](#)
- [Find information for retired City employees?](#)
- [Get information about permits?](#)
- [Search property and sales data?](#)
- [Find visitor information?](#)



Welcome  
and Help

Search by  
Property Address

Search by  
Account Number

Search by  
Map Number

## Real Estate Assessment Search - Welcome and Help

This site provides assessed values and other real estate assessment information from the official assessment records for all properties in the City of Alexandria.

1. To begin your search, click on one of the tabs above and follow the instructions.

2. When your results appear, click one of the following buttons:

Property Details

View ownership, sales, and assessment information for the property.

Primary Sales  
Comparables

CY 2013 Sales Used For Assessment are residential property sales listed by Study Group (neighborhood) that occurred during the year preceding the January 1 assessment and were likely considered by staff appraisers in determining the January 1 assessed value. These are available during review and appeal periods. In addition to foregoing, CY 2013 Sales From Comparable Study Groups are also included for most Study Groups. This table details sales that were not used as primary comparables, but were considered, and provide additional market information and support to the valuation. Calendar year 2013 and 2012 sales are displayed for most commercial property types. CY 2013 Sales From Comparable Study Groups are not provided for commercial property. Commercial property owners in need of additional information should visit the Department of Real Estate Assessments.

Recent Sales &  
Other Transactions

View all sales activity for CY 2014 (January 1, 2013 - December 31, 2013) or recent sales from January 1, 2014 to the present in the same Study Group as the property being viewed. Sales of commercial property are presented on a city-wide basis. Commercial property owners in need of additional information should visit the Department of Real Estate Assessments.

Tax History  
& Payments

Go to the Department of Finance to view current and prior year payments and delinquencies on real estate tax, refuse fees, penalties and interest, and to make payments.

Explore in Parcel Viewer

Go to the Geographic Information System (GIS), to view parcel maps, aerial photography, zoning, and other geographic information.

See a Quick Street Map

View a simple interactive map/aerial view of this parcel.

### About This Information

Under [Virginia law](#), these records are public information. Display of this information on the Internet is [specifically authorized](#).

Assessments reflect the most current information available in the Department of Real Estate Assessments as of Friday each week. Tax information reflects the most current information available in the Department of Finance as of each business day. Sales data compiled from the Clerk of Circuit Court may not be available on this site for approximately 30 days after recordation. Please refer to the [Assessment Data Updates](#) page for more information.

If you believe that any data provided are inaccurate or if you have any questions about the data, we would like to hear from you. Please send feedback about tax information by email to the [Department of Finance](#) or call at 703.746.3902, or send feedback about assessment information by e-mail to the [Department of Real Estate Assessments](#) or call at 703.746.4646.

[Real Estate Home](#)

[Welcome  
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[Search by  
Property Address](#)
[Search by  
Account Number](#)
[Search by  
Map Number](#)

## Detailed Property Description

[Return to Search Results](#)
[Real Estate Assessments Home](#)

**3901 TERRY PL,  
ALEXANDRIA, VA**

[Primary Sales  
Comparables](#)
[2014 Recent Sales &  
Other Transactions](#)
[2013 Recent Sales &  
Other Transactions](#)
[Tax History  
& Payments](#)
[Print View](#)

Account Number: 27014600

Map-Block-Lot Number: 040.04-05-17

Primary Property Class: DETACHED HOUSE (100)

Study Group: 1210

### General Information & Description

Owner Name:

PAULSON MATTHEW R OR STEPHANIE S

Census Tract: 2002.02

Mailing Address:

3901 TERRY PLACE  
ALEXANDRIA VA 22304

Census Block: 113

Legal Description:

LOT 30 SEC 3 SEMINARY RIDGE

[Explore in Parcel Viewer](#)
[See a Quick Street Map](#)

### Assessment Information

Tax Status: TAXABLE

Property owners may [request an assessment review](#) no later than March 14, 2014.

Assessment Date	Land Value	Building Value	Total Value
<a href="#">01/2014</a>	\$455,635	\$494,103	\$949,738
01/2013	\$438,110	\$456,770	\$894,880
01/2012	\$438,110	\$451,061	\$889,171
01/2011	\$438,110	\$431,394	\$869,504
01/2010	\$438,110	\$426,905	\$865,015
01/2009	\$442,500	\$476,193	\$918,693
01/2008	\$442,500	\$498,202	\$940,702
01/2007	\$420,138	\$495,108	\$915,246
01/2006	\$411,900	\$485,400	\$897,300
01/2005	\$329,500	\$484,600	\$814,100

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[Search by  
Map Number](#)
[Sales From Comparable Study Groups](#)
[Return to Search Results](#)
[Print View !\[\]\(375cabd837b97cf016d36e6dfd1b1d2f\_img.jpg\)](#)

## Sales Used For Assessment Of

### 3901 TERRY PL (Study Group 1210)

Returned 8 results.

Sales from a property's Study Group were considered as the primary source used to determine current assessments; however, **other sales may have been considered** when valuing property if there were no sales available or the sales sample was limited. When sales outside of the primary Study Group were used for assessment, the criteria used for their selection included, among others, geographical proximity, property type (single-family vs. townhouse, e.g.), and price range. Please call the Department of Real Estate Assessments if you would like additional information about the sales used for your assessment.

Click column name to sort by that column.

Property Address	<a href="#">Map-Block-Lot</a>	<a href="#">Building SQFT</a>	<a href="#">2014 Assessment</a>	<a href="#">Sale Date</a>	<a href="#">Sale Code</a>	<a href="#">Sale Price</a>	<a href="#">Study Group</a>
<a href="#">1001 ST STEPHENS RD</a>	040.03-05-32	2830	\$886,647	07-09-2013	<a href="#">A</a>	\$915,000	1210
<a href="#">3901 TERRY PL</a>	040.04-05-17	2923	\$949,738	06-14-2013	<a href="#">A</a>	\$900,000	1210
<a href="#">4118 FT WORTH PL</a>	050.02-03-06	3324	\$1,051,111	08-23-2013	<a href="#">A</a>	\$1,180,000	1210
<a href="#">4117 FT WORTH PL</a>	050.02-03-61	2760	\$826,068	08-28-2013	<a href="#">A</a>	\$820,000	1210
<a href="#">4108 N GARLAND ST</a>	050.02-03-44	2849	\$974,023	03-28-2013	<a href="#">A</a>	\$1,005,000	1210
<a href="#">4001 HARRIS PL</a>	050.01-02-08	2241	\$805,399	12-31-2013	<a href="#">E</a>	\$722,000	1210
<a href="#">4004 SHARP PL</a>	040.03-02-15	3256	\$1,240,259	05-28-2013	<a href="#">A</a>	\$1,350,000	1210
<a href="#">4010 FT WORTH AV</a>	050.01-01-05	2430	\$758,331	12-20-2013	<a href="#">A</a>	\$792,500	1210

[Welcome  
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[Search by  
Map Number](#)
[Return to Search Results](#)
[Print View !\[\]\(1cc6b6b27654a411b0e71d314f64dde2\_img.jpg\)](#)

## Sales From Comparable Study Groups

### 3901 TERRY PL (Study Group 1210)

Returned 8 results.

The comparable sales displayed below were not used as primary value indicators, but were considered as additional market information in the valuation of your property. These **sales are not intended to represent** direct comparability, but to provide additional support to the valuation.

Click column name to sort by that column.

Property Address	<a href="#">Map-Block-Lot</a>	<a href="#">Building SQFT</a>	<a href="#">2014 Assessment</a>	<a href="#">Sale Date</a>	<a href="#">Sale Code</a>	<a href="#">Sale Price</a>	<a href="#">Study Group</a>
<a href="#">1201 ST STEPHENS RD</a>	040.02-04-33	1720	\$737,146	09-30-2013	<a href="#">A</a>	\$800,000	1212
<a href="#">1118 N GAILLARD ST</a>	040.01-01-10	2848	\$872,583	08-08-2013	<a href="#">A</a>	\$939,000	1213
<a href="#">1704 STONEBRIDGE RD</a>	030.02-02-14	2568	\$732,682	02-11-2013	<a href="#">A</a>	\$780,000	1212
<a href="#">1802 HARE CT</a>	030.02-07-07	4119	\$918,380	03-15-2013	<a href="#">A</a>	\$925,000	1212
<a href="#">2210 FORT WARD PL</a>	021.01-04-21	2780	\$768,086	01-29-2013	<a href="#">A</a>	\$760,000	1208
<a href="#">4009 ELLICOTT ST</a>	021.03-03-18	2812	\$824,920	04-18-2013	<a href="#">A</a>	\$875,000	1208
<a href="#">1603 IVANHOE CT</a>	030.04-07-38	2860	\$803,270	05-17-2013	<a href="#">A</a>	\$830,000	1213
<a href="#">206 N QUAKER LA</a>	061.01-01-20	3678	\$1,126,277	08-22-2013	<a href="#">A</a>	\$1,135,000	1213

## SALES CODES

### VERIFIED - valid sales

- A no disqualifying circumstances
- B purchased by adjacent owner
- C actual consideration differs from deed
- E while related partnership, sale/lease back, etc.- independent appraisal was prepared for value consideration
- F pending verification
- G multi-lot sale
- H land sale
- I condominium sale where the number of parking spaces sold is different than number assessed
- LK like kind exchange

### VERIFIED - invalid sale

- J to relative or related business
- K buyer was tenant under lease agreement
- L exchange of properties
- M foreclosure
- MB financial institution or deed in lieu of foreclosure
- MS short sale
- N divorce decree or duress
- O seller assisted financing is major influence
- OC City-assisted financing - affordable
- P will transferring property - no consideration
- Q miscellaneous (does not fit definition in any other category)
- R re-recorded deed

# Let's touch on the BOE here

- If you don't like the review
  - BOE
  - If you don't like the BOE
  - Court!
- 
- Opportunities exist to understand, to question and to appeal



# Questions?

**Finance Department**  
301 King St., Room 1600  
Alexandria, VA 22314  
703.746.3900

[www.alexandriava.gov/Finance](http://www.alexandriava.gov/Finance)



# **Office of Management & Budget**

**Nelsie L. Birch**  
**Director**

# What is the City budget?



The City's budget is the documentation of the *financial, policy, and service decisions* that City Council has authorized for the fiscal year. It contains some of the best sources of information on *city governmental programs, and key financial information* for policy makers, managers, and residents.



# Why do we have a City budget?



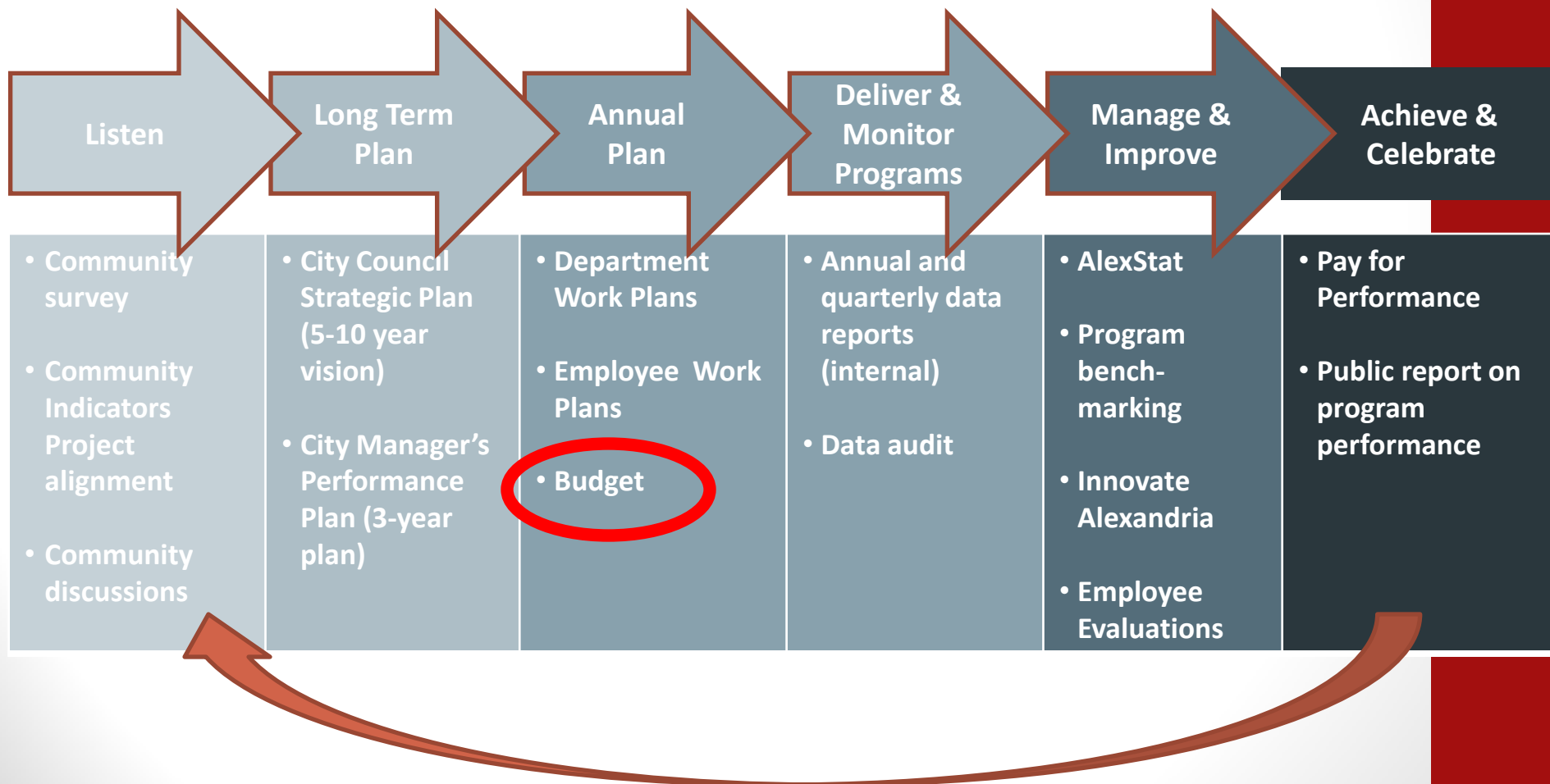
- Each fiscal year (July 1 to June 30) the City **cannot spend more than it takes from revenues**. We must balance our books, and cannot borrow to cover any shortcomings.
- The budget serves as the documentation of projected revenues, and the **plan** on how to spend those revenues so that at the end of the fiscal year, we are balanced.
- It includes:
  - ✓ **Financial Decisions.** Estimate of the costs incurred if programs are carried out as planned, and the public/private revenues available to finance them.
  - ✓ **Policy Decisions.** Decisions on how to prioritize and allocate resources.
  - ✓ **Service Decisions.** Describes the services (or Lines of Business) carried out by each departmental program.



# How do we budget in the City?



- Developing the budget is a key component of the City's performance management system, **Results Alexandria**.







# What is the budget development cycle?



# Departments by Focus Area



 <b>Accountable, Effective &amp; Well-Managed Government</b>	 <b>Healthy &amp; Thriving Residents</b>	 <b>Livable, Green &amp; Prospering City</b>	 <b>Safe, Secure &amp; Just Community</b>
City Attorney	Community and Human Services	Code Administration	18th Circuit Court
City Clerk and Clerk of Council	Health	Economic Development	18th General District Court
City Council	Other Health Activities	Housing	Clerk of Circuit Court
City Manager	Library	Historic Alexandria	Commonwealth's Attorney
Communications/Public Information	Recreation and Culture	Planning & Zoning	Court Services Unit
Finance	Alexandria City Public Schools	Project Implementation	Emergency Communications
General Services		Transportation/Environmental Services	Fire
Human Resources		Transit Subsidies	Human Rights
Information Technology Services			Juvenile and Domestic Relations District Court
Performance and Accountability			Law Library
Non-Departmental			Other Public Safety and Justice Programs
Management and Budget			Police
			Registrar of Voters
			Sheriff



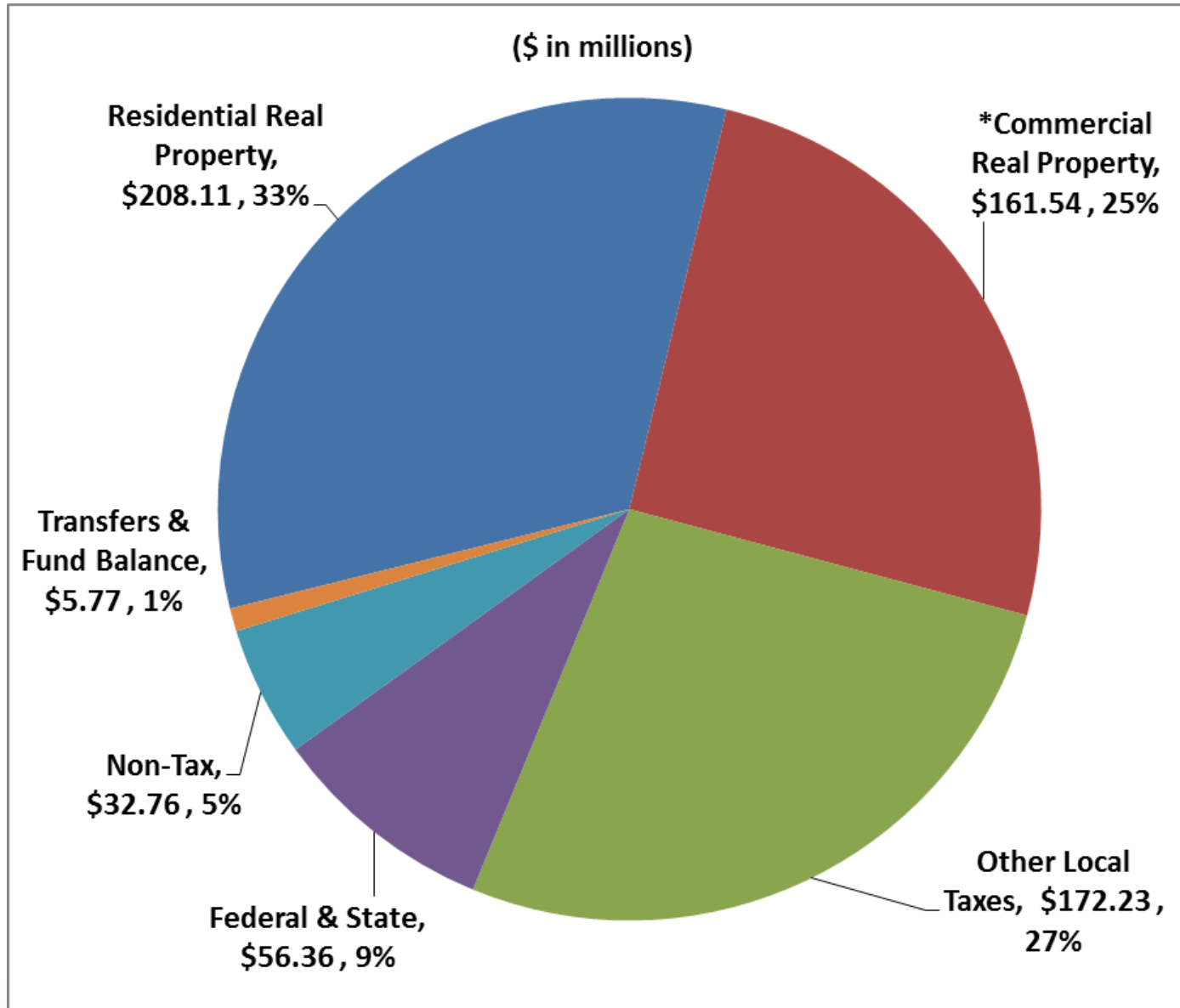
# How do you decide who gets what?

- **Align** to City Strategic Plan & City Manager Performance Plan
  - Get the resources to the services that advance our goals
  
- **Prioritize**
  - Existing assets/core programs
  - Skilled workforce
  - Vulnerable populations
  - External agency complementary functions
  
- **Service level adjustments**
  - Ebb and flow of resident demand
  
- **Performance**
  - Services that get the most bang for our buck
  - Enterprise-wide solutions

*What is your government supposed to provide? And at what level?*

# Approved FY 2015 Budget = \$636.8M

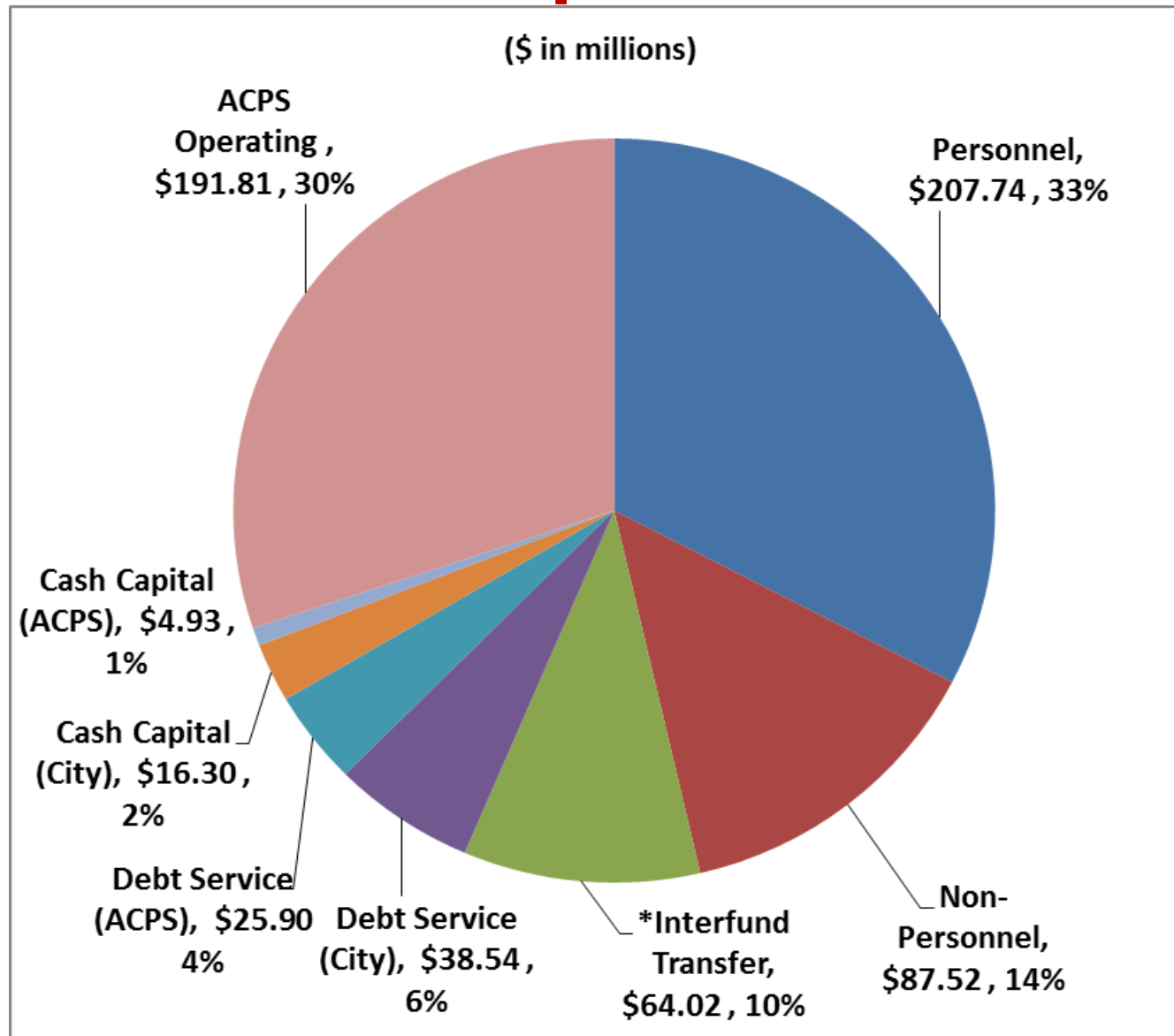
## Total Revenues



\*Includes Commercial Multi-Family; Office & Retail, and Public Service Corporations

# Approved FY 2015 Budget = \$636.8M

## Total Expenditures



\*Includes transfer to DASH; Library; DCHS Transfer to Special Revenue Fund; and other miscellaneous transfers

# FY 2015 Budget by Focus Area

## Accountable, Effective, & Well-Managed Government

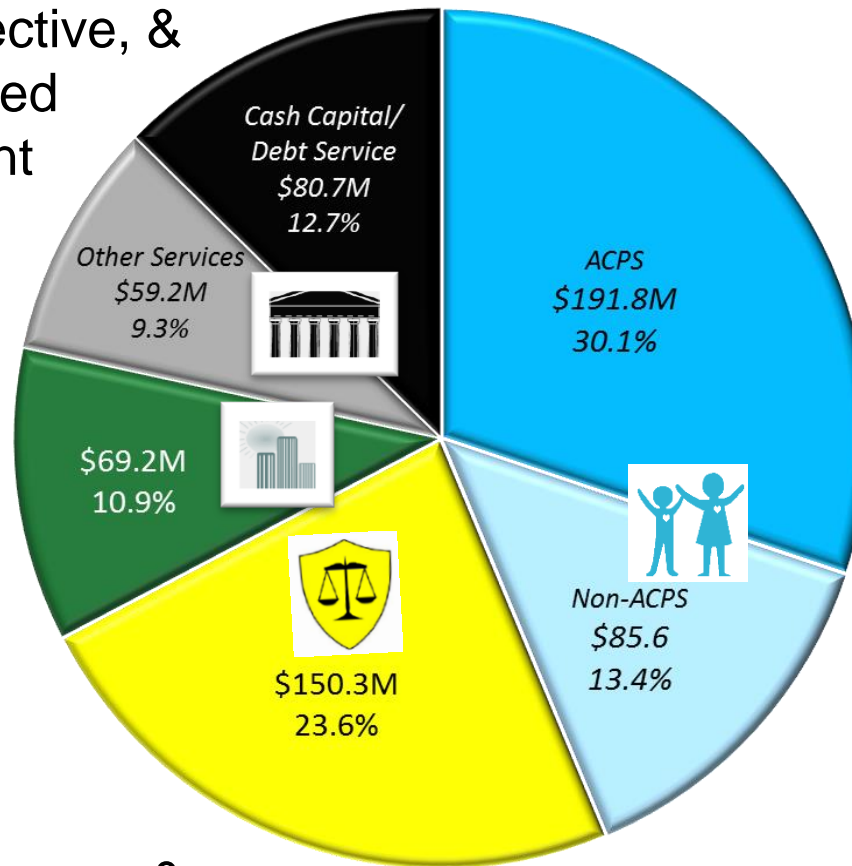
This Focus Area includes  
Cash Capital /Debt Service  
for ACPS = \$6.2M

## Livable, Green, & Prospering City

This Focus Area includes  
Cash Capital /Debt Service  
for Transportation = \$3.8M

## Safe, Secure, & Just Community

This Focus Area includes  
Cash Capital /Debt Service  
for Fire Equipment = \$1.2M



## Healthy & Thriving Residents

# CIP Overview

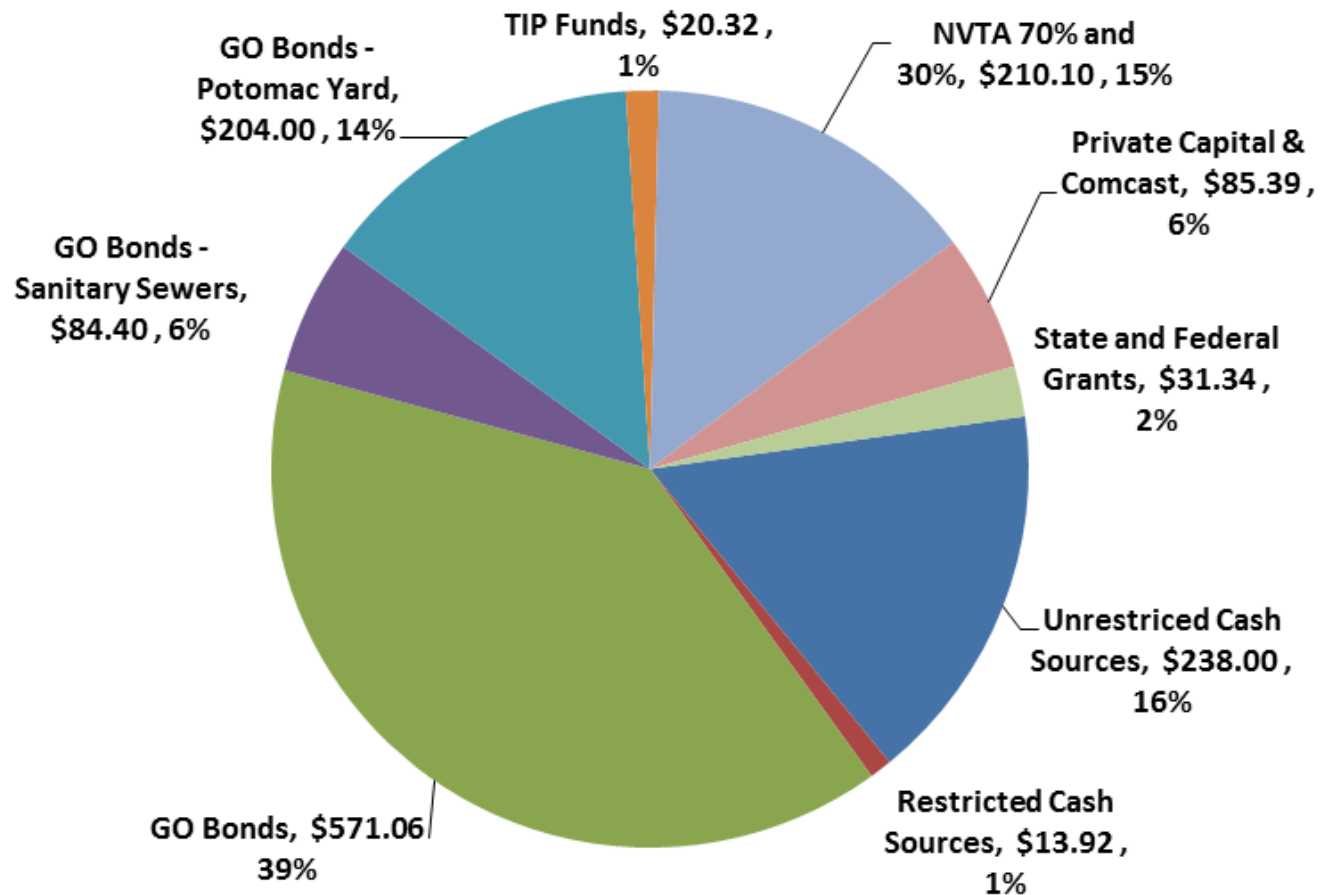
## Revenues



### Approved FY 2015 - 2024 CIP - All Revenues

**\$1.459 Billion**

(\$ in millions)

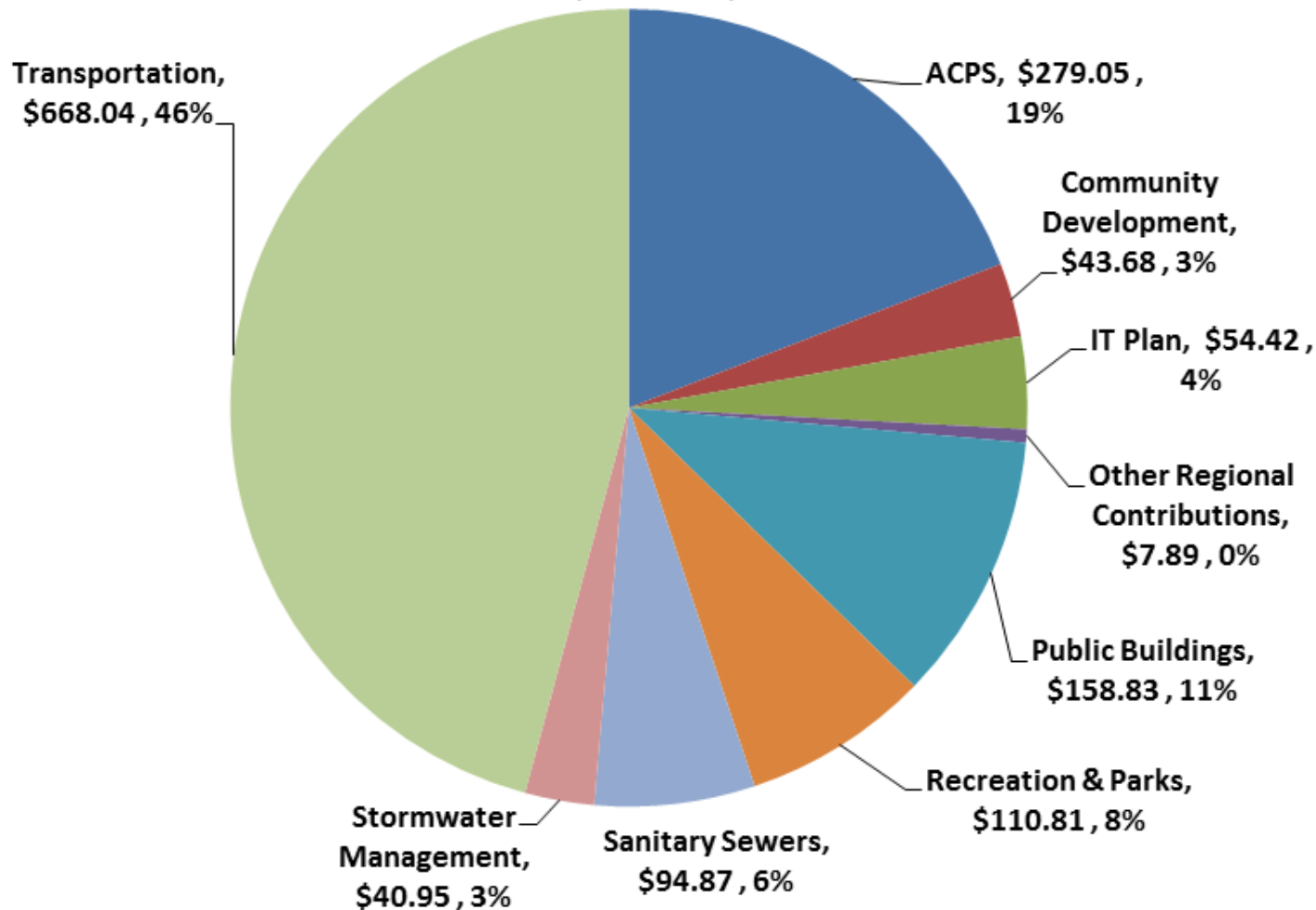


# CIP Overview

## Project Categories



Approved FY 2015 - 2024 CIP - Project Categories  
\$1.459 Billion  
(\$ in millions)



# **FY 2016 Budget Development**



- **Earlier Civic Engagement**
- **City Council Guidance**
- **Alignment with Strategic Plan, City Manager's Performance Plan, and Outcomes/Performance Measures**
- **Five-Year Financial Forecast**
- **Continuing to Align Budget with Focus Areas**



# Questions?

## **Office of Management and Budget**

301 King St., Room 3400

Alexandria, VA 22314

703.746.3737

[www.alexandriava.gov/Budget](http://www.alexandriava.gov/Budget)